

# Colorado Department of Revenue

## Tax InfoEmail

### **Improvements to 2011 Income Tax Forms**

*January 27, 2012*

#### **Colorado 104CR Form -- Credit for Tax Paid to Another State**

- Requirements are listed within the form. Previously, requirements were listed only in the instructions.
- Requirements have not changed in many years.
- For example, Colorado nonresidents do not qualify for the credit.
- In addition, submit a copy of the tax return for each state when claiming this credit.
- [FYI Income 17, "Credit for Income Tax Paid to Another State"](#) will provide details on what amount to list on each line.

More errors occur when claiming this credit over any other credit and taxpayers claiming this credit should file electronically to avoid delays in processing.